

PENGARUH LAPORAN KEUANGAN TERHADAP GOING CONCERN PERUSAHAAN MANUFAKTUR TAHUN 2008 - 2009

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***THE CORRELATION FINANCIAL STATEMENT ON GOING
CONCERN OF MANUFACTURING COMPANY 2008 - 2009***

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ABSTRAK

ELFIRA RIA MAHARDIKHA Z. Pengaruh Laporan Keuangan Terhadap *Going Concern* Perusahaan Manufaktur Tahun 2008 – 2009.

Penelitian ini bertujuan untuk mendeskripsikan pemberian opini audit *going concern* oleh auditor kepada *auditee*, likuiditas perusahaan, dan kualitas auditor yang digunakan oleh perusahaan, dan menguji pengaruh rasio likuiditas dan kualitas auditor terhadap opini audit *going concern* perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2008 – 2009. Sampel diambil dengan teknik *purposive sampling*, yaitu pengambilan sampel sesuai kriteria yang ditentukan penulis. Dari kriteria yang ditetapkan, terpilih sebanyak 30 perusahaan manufaktur dengan 60 pengamatan sebagai sampel penelitian. Penelitian ini menggunakan teknik pencatatan dokumen. Sedangkan metode analisis data menggunakan analisis statistik deskriptif dan regresi logistik. Hasil analisis deskriptif menunjukkan bahwa : (1) Sebanyak 21 atau 35% *auditee* berpeluang menerima opini audit *going concern*, dan sebanyak 39 atau 65% *auditee* tidak menerima opini audit *going concern*. (2) Nilai rata-rata rasio likuiditas yang diproksi kedalam *current ratio* dimiliki oleh PT. Astra International, Tbk yaitu sebesar 11,87%, sedangkan rata-rata *current ratio* terendah dimiliki oleh PT. Delta Djakarta, Tbk yakni sebesar 3,11%. (3) Sebanyak 23 atau 38,33% *auditee* menggunakan Kantor Akuntan Publik skala besar (*Big Four*), dan sebanyak 37 atau 61,67% *auditee* menggunakan Kantor Akuntan Publik skala kecil (*Non Big Four*). Sedangkan temuan hasil analisis regresi logistik yang tercermin dari hasil uji Wald, diperoleh nilai koefisien variabel likuiditas yang diproksi kedalam *current ratio* sebesar 5,775 dengan nilai *p-value* sebesar 0,016, dan nilai uji Wald untuk koefisien variabel kualitas auditor yang diproksi kedalam Kantor Akuntan Publik skala besar (*Big Four*) dan skala kecil (*Non Big Four*) sebesar 8,021 dengan nilai *p-value* sebesar 0,005. Hasil ini menunjukkan bahwa variabel *current ratio* maupun variabel kualitas auditor berpengaruh positif dan signifikan terhadap opini audit *going concern*.

ABSTRACT

ELFIRA RIA MAHARDIKHA Z. The Financial Report Towards The Going Concern of Manufacturing Company of The Year 2008 – 2009. Fakulty of Economic State University of Jakarta. 2012.

This research is aimed to describe the giving of the audit opinion of this going concern by auditor to auditee, the company liquidity auditor which is applied by company, and to test the influence of auditor's liquidity and quality ratio influence towards the going concern audit of manufacturing company which is registered at Indonesia Stock Exchange during the period 2008 – 2009. This sample is taken with purposive sampling technique namely the sample taking is in accordance with the criteria which is determined by the writer author from the criteria which is determined, 30 manufacturing companies with 60 observation as research sample. This research applies document registration technique whereas data analysis method applies descriptive statistics analysis and logistics regression. The descriptive results shows that (1) about 24 or 40% of auditee accept the going concern of audit opinion and 36 or 40% of auditee do not accept the going concern of audit opinion. (2) the highest average liquidity ratio which is proxy into ratio current owned by PT. Astra International, Tbk namely 11,87%, whereas the lowest average ratio current owned by PT. Adhi Candra Automotive, Tbk namely 2,58%. (3) about 26 or 43,3% of auditee applies public accountant of office of big scale (Big Four) and about 34 or 56,7% of auditee uses public accountant office of small scale (Non Big Four). Whereas the found logistics regression analysis results is shown from Wald Test results, liquidity variable coefficient value which is proxid the current ratio is 5,006 with p-value is 0,025 and Wald Test value form quality variable coefficient is proxy public into public accountant (Big Four), and small scale (Non Big Four) of to 4,009 with p-value of 0,045. The results shows that ratio current variable as well as auditor's quality variable has positive and significant influence towards the going concern of audit opinion.